

**House File 2121 - Introduced**

HOUSE FILE 2121

BY WHEELER

**A BILL FOR**

1 An Act creating a sales tax exemption period for certain  
2 weapons.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code 2022, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 68A. The sales price from the sale of a  
4 firearm including firearm ammunition, if the sale takes place  
5 during the period surrounding Independence Day, as follows: if  
6 July 4 falls on a Friday, Saturday, Sunday, Monday, or Tuesday,  
7 beginning at 12:01 a.m. on July 4 or the Friday preceding  
8 July 4, as applicable, and ending seventy-two hours after the  
9 beginning; or if July 4 falls on a Wednesday or Thursday,  
10 beginning at 12:01 a.m. on the Friday after July 4, and ending  
11 seventy-two hours after the beginning.

12 EXPLANATION

13 The inclusion of this explanation does not constitute agreement with  
14 the explanation's substance by the members of the general assembly.

15 This bill creates a sales tax exemption period for sales  
16 purchases of a firearm including ammunition, if the sales  
17 are made during the period surrounding Independence Day, as  
18 follows: if July 4 falls on a Friday, Saturday, Sunday,  
19 Monday, or Tuesday, beginning at 12:01 a.m. on July 4 or the  
20 Friday preceding July 4, as applicable, and ending 72 hours  
21 after the beginning; or if July 4 falls on a Wednesday or  
22 Thursday, beginning at 12:01 a.m. on the Friday after July 4,  
23 and ending 72 hours after the beginning.

24 By operation of Code section 423.6, an item exempt from the  
25 imposition of the sales tax is also exempt from the use tax  
26 imposed in Code section 423.5.